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Attorneys for Appellants

Cordell Funding, LLLP and Cordell Consultants,

Inc., Money Purchase Plan, a Qualified Retirement

Plan Trust

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

CORDELL FUNDING, LLLP et al.,

Appellants,

-against-

THE 1031 TAX GROUP, LLC et al.,

Appellees.

Case No. 07-cv-11342 (NRB)

**CORDELL FUNDING, LLLP AND CORDELL CONSULTANTS, INC., MONEY  
PURCHASE PLAN, A QUALIFIED RETIREMENT PLAN TRUST'S STATEMENT  
PURSUANT TO FEDERAL RULE OF CIVIL PROCEDURE 7.1 AND LOCAL CIVIL  
RULE 1.9**

Pursuant to Federal Rule of Civil Procedure 7.1 and Local Civil Rule 1.9 and to enable Judges of the Court to evaluate possible disqualifications or recusal, the undersigned counsel of record for Cordell Funding, LLLP ("Cordell Funding") and Cordell Consultants, Inc., Money Purchase Plan, A Qualified Retirement Plan Trust ("Cordell Retirement") (private non-governmental parties) certifies upon information and belief that there are no parents, subsidiaries, affiliates or other interests which are publicly held that directly or indirectly own 10% or more of either Cordell Funding or Cordell Requirement.

Dated: June 3, 2008

Respectfully submitted,

/s/ Richard J. Bernard

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